आयकर अपीलीय अधिकरण, मुंबई न्यायपीठ 'डी' मुंबई ।

IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH, MUMBAI

सर्वश्री डी. मन्नमोहन, उपाध्यक्ष एवं श्री बी. राजेन्द्र सिंह, लेखा सदस्य के समक्ष ।

Before Shri D. Manmohan, Vice President and Shri Rajendra Singh, Accountant Member

ITA No. 4689/Mum/2011
(**निर्धारण वर्ष** / Assessment Year : 2007-08

Ruchi Power and Steel Industies Ltd. *(formerly M/s. Mid India Enginering P Ltd.)* 621, Tulsiani Chambers Nariman Point , Mumbai 400021 स्थायी लेखा सं./PAN - AAACM 7130 L	बनाम/ Vs.	A C I T - 6(3) Aayakar Bhavan, M.K. Road Mumbai 400020
अपीलार्थी / **Appellant**		प्रत्यर्थी / **Respondent**

अपीलार्थी ओर से / Appellant by : Shri Vinod Kumar Bindal/ Shri Gaurav Bansal

प्रत्यर्थी की ओर से/Respondent by : Shri Satbir Singh

सुनवाई की तारीख / Date of Hearing : 26.06.2012

घोषणा की तारीख /Date of Pronouncement : 26.06.2012

आदेश / **O R D E R**

Per D. Manmohan, V.P.

This appeal arises out of the order dated 08.02.2011 passed by the CIT(A) 12, Mumbai and it pertains to A.Y. 2007-08.

2. The case of the assessee is that the assessee was not given adequate opportunity of being heard and hence the order passed by the CIT(A) is in violation of principles of natural justice. In this regard he filed an affidavit of the counsel, notice of hearing issued by the office of the CIT(A) and copy of the adjournment letter submitted before the CIT(A), which clearly depicts that the case was listed for hearing on 18.02.2011 and since counsel would be away from town on the said date a request was made for granting adjournment and accordingly the office of the Commissioner of Income Tax granted adjournment to 08.03.2011 but to their utter surprise an order was passed on 08.02.2011 without hearing the counsel. It was also submitted

that the appeal for A.Y. 2006-07 was argued by the counsel and inadvertently the CIT(A) – 12 disposed of the subsequent year's appeal also on 08.02.2011.

3. The learned D.R. could not controvert the submissions made by the learned counsel.

4. Having regard to the circumstances of the case we are of the view that the order passed by the CIT(A) is in violation of the principles of natural justice. As announced in the open court, we set aside the order of the CIT(A) and direct him to reconsider the issue afresh after giving proper opportunity of hearing to the assessee.

5. In the result, appeal filed by the assessee is treated as allowed.
परिणामतः निर्धारिती की अपील स्वीकृत की जाती है ।

Order pronounced in the open court on 26th June 2012.
आदेश की धोषणा खुले न्यायालय में दिनांकः 26.06.2012 को की गई ।

Sd/-	Sd/-
(Rajendra Singh)	**(D. Manmohan)**
लेखा सदस्य /**Accountant Member**	उपाध्यक्ष/**Vice President**

मुंबई Mumbai; दिनांक Dated: 26th June 2012

व.नि.स./ n.p., Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)- *12,*
4. आयकर आयुक्त / CIT **-** *6,*
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR *"D" Bench*, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

* Dictation pad attached

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई **/ ITAT, Mumbai**